

[REDACTED]
[REDACTED]
[REDACTED]
DEC 22 1988

Employer Identification Number: [REDACTED]
Key District: [REDACTED]
Tax Years: All Years
Accounting Period Ending: [REDACTED]

Dear Applicant:

This is a final adverse ruling as to your exempt status under section 501(c)(9) of the Internal Revenue Code.

Our adverse ruling of [REDACTED], was based on the fact that the owner/member is entitled to a dominant share of the benefits from your plan. Under these circumstances, we concluded that the owner/member maintains a position that is incompatible with the inurement proscription of section 1.501(c)(9)-4(a) of the Income Tax Regulations.

You filed a timely protest of our adverse ruling and a telephone conference was held on [REDACTED]. Your protest and your comments during the conference do not alter the conclusion we reached in our ruling letter of October 7, 1988. Accordingly, you are not exempt under section 501(c)(9) of the Code and you are required to file federal income tax returns on the form indicated above.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

(Signed) [REDACTED]

[REDACTED]
Chief, Exempt Organizations
Rulings Branch 2

cc: [REDACTED]

cc: [REDACTED]
[REDACTED]

cc: [REDACTED]

cc: [REDACTED]

"This ruling is applicable to the taxpayer named herein. It must not be relied on, used, or cited as a precedent by Internal Revenue Service personnel in the disposition of other cases."